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Annex II, TAB C

MEMO FROM THE DEPUTY COMPTROLLER TO THE COMPTROLLER

Attachment 3
7 May 1952

WORK AREAS REQUIRING EXTENSIVE TECHNICAL ACCOUNTING STAFF ASSISTANCE

1. Representation of the Comptroller in development and approval of administrative plans for proprietary [REDACTED] and special Agency projects as required under Section 9.4 of the Confidential Funds Regulations. This activity requires substantial staff attention as meetings are called to obtain necessary concurrences on each project plan developed. 25X1A
2. Development, installation and inspection of accounting systems for proprietary and special projects and funding mechanisms of the Agency at Headquarters and in the field, [REDACTED] overseas. This activity includes the design of adequate systems of financial reporting to provide management at all levels with meaningful financial information relating to project operations. Although this area of work is very extensive, very little has been accomplished to this date with respect thereto. 25X1A
3. Development and installation of methods for maintaining financial control over property and equipment in use, and material in stores. This project has been initiated under the guidance of a Steering Committee. - - -
4. Development and issuance of revisions of [REDACTED] Regulations and issuance of revised Agency overt and covert regulations affecting fiscal and accounting matters. - - - 25X1A
5. Survey the present systems of the Fiscal Division to effect improvements in accounting results and in the techniques followed, including determination as to the feasibility of more effective utilization of accounting machines.
6. Plan, develop and install systems to control unvouchered fund allotments in operating offices and divisions and in field stations and projects to provide (1) adequate control, (2) a uniform concept of obligations for all allottees, (3) complete obligation documentation. A system has been initiated to accomplish this purpose but review in all areas by technical accounting personnel is necessary to develop refinements and improve the techniques followed in the maintenance of the records.
7. Devise and install an allotment accounting system for the Finance Division to provide prompt and accurate reports on the status of unvouchered funds allotments to all allottees and other interested offices. An IBM allotment accounting system has been installed to provide such reports but

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the design and content of the reports requires further study to provide the most significant operating data to meet the needs of management at all levels.

8. Develop and install an adequate system of control over advances of un-vouchered funds, including well defined principles for write-offs and other actions. - - -

9. Review methods of [REDACTED] projects, agents, etc., and revise to the extent necessary, including necessary research to devise more effective methods for obtaining [REDACTED] needed for Agency operations.

10. Revise the system of general ledger accounts maintained by the Finance Division to provide necessary basis for preparation of adequate financial reports on unvouchered fund operations including provision for establishing as assets the Agency's investment in proprietary projects and in inventories of property and equipment in use and material in stores. - - -

11. Development of systems for providing complete financial reports on the financial condition of the Agency and the results of its operations, including both vouchered and unvouchered fund activities. - - -

12. Development of procedures required for the decentralization of allotment, payroll, audit and other accounting functions to field activities and for the operation of these facilities on a decentralized basis, providing necessary integration with the systems of accounts in effect at Headquarters.

13. Development and establishment of procedures to provide basic data regarding proprietary, subsidy and special projects for posting to the accounts of the Finance Division.

14. Development of methods and improvement of administrative and security techniques in the handling of pay and allowances for staff and contract agents. - - -

15. Development of recommendations relative to the policy governing the rights, privileges and benefits for military personnel assigned to the Agency, and development of regulations, procedures, forms, etc., relating thereto. - - -

16. Development of recommendations relative to the policy governing the rights, privileges and benefits available to various classes of covert agents, and development of regulations, procedures, forms, etc., relating thereto, including techniques, standards and procedures for handling and maintaining "cover" accounts for withholding a portion of the salaries of indigenous agents and employees.

17. Development and installation of procedures for handling credit union and insurance transactions through official accounts.

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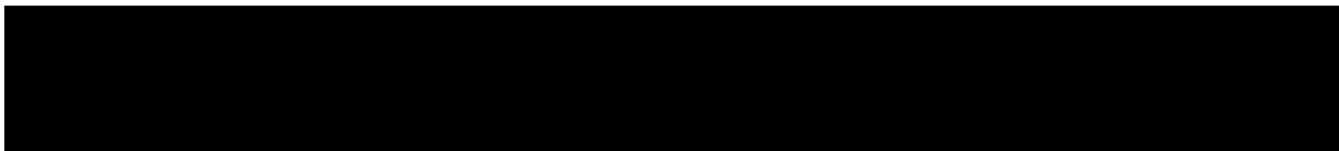
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18. Development of work criteria, standards of performance, and methods of work measurement for various types of positions, in the Fiscal and Finance Divisions.

19. Design and establishment of procedures for providing the Fiscal and Finance Divisions with necessary evidence of receipt of equipment and supplies delivered to the Agency in all areas.

20. Review of policies and practices in effect for advancing unvouchered funds to stations, projects, agents and employees with the objectives of curtailing to the extent feasible the volume of Agency funds outstanding as advances and of reflecting expenditures of advanced funds as currently as practicable on financial reports of Agency operations.

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Deputy Comptroller

21 August 1953

Technical Accounting Staff

Accomplishments and Objectives of the TAS for Budget Bureau Reporting

1. In accordance with your request, we submit below a resume of the major accomplishments of the TAS during the past year and a summary of our objectives for the ensuing year.

a. ACCOMPLISHMENTS

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(1) Detailed Agency [REDACTED] regulations were written and published.

(2) A new Manual of General Ledger Accounts was established for the Finance Division which provided a balance sheet type general ledger including asset accounts for property, investments and other similar assets together with data relative to current costs and appropriation expenditures.

(3) Procedures and regulatory issuances have been developed and implemented to establish financial control over property and equipment in use and materiel in stores within the U.S. These procedures further provided for cost distribution of property issues.

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(4) Considerable improvement has been effected in the financial sections of administrative plans established for proprietary and [REDACTED] projects which not only clears up certain deficiencies in the administrative plans but provides for better financial control and analysis relative to these type projects.

(5) We have recruited and assigned to proprietary projects personnel for Comptroller-type accounting positions.

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(6) Considerable progress has been made in the development, installation, and inspection of accounting systems for proprietary and other special projects of the Agency [REDACTED]

(7) We have developed and accomplished a limited installation of a system to control allotments in operating offices and divisions which involved establishment of a standard allotment control record, a uniform concept of obligations for all allottees, standardization of obligation documentation and a procedure for processing of obligation documents and reports.

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(8) Developed and published standard object classifications and sub-objects to be used by both vouchered and unvouchered funds in [REDACTED]

(9) Developed and implemented a procedure for the recording and subsequent handling of Civil Service Retirement Contributions deducted from the salaries of personnel on the covert payrolls.

(10) Initiated surveys and prepared staff studies relative to the internal accounting systems and procedures of the Fiscal and Finance Divisions.

b. OBJECTIVES

(1) The financial control over property and equipment in use and material/stores will be extended to field stations and Depots in coordination with the establishment by the Logistics Office of standard property accounting systems.

(2) Action has been initiated to develop procedures required for the decentralization of allotment, payroll, audit and other accounting functions to field activities and for the operation of these facilities on a decentralized basis, providing necessary integration with the system of accounts in effect at headquarters.

(3) We expect to survey the present systems of the Fiscal Division to effect improvement in accounting results and in the techniques followed including determinations as to the feasibility of more effective utilization of accounting machines.

(4) We will develop a Manual of General Ledger Accounts for the Fiscal Division similar to that established for the Finance Division.

(5) There must be a continual program to extend the development, installation and accounting systems for all proprietary and other special projects of the Agency [REDACTED] since there are a great many of such projects for which no administrative plans have been developed.

(6) It is planned that a system for the control of allotments by allottees will be extended to all Agency components as determined appropriate in relation to their size and complexity.

(7) We will continue the development and issuance of headquarters fiscal regulations and revisions of Agency [REDACTED] regulations as appropriate.

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(8) We will review methods of funding [REDACTED] stations, projects, etc., and revise them to the extent necessary. This will include necessary research to devise more effective methods [REDACTED] Agency operations.

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(9) The development of methods and improvement of administrative and security techniques in the handling of pay and allowances for staff and contract agents will be undertaken.

(10) We will complete the regulations and procedures for handling Credit Union transactions for personnel assigned overseas.

(11) It is planned to develop and install an adequate system of control over advances of unvouchered funds including well defined principles governing authority to advance official funds, accountings and/or refunds, write-offs, or other actions. An initial phase of this project has been completed, but much is yet to be done.

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(12) We will assist in the development of a cost accounting system for the Agency printing and reproduction plant.

[REDACTED]

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21 August 1953

FAR EAST TRIP

ITEMS TO BE ACCOMPLISHED

1. Determine the finance office which will maintain financial control accounts for property.
2. Determination as to feasibility of machine accounting versus hand posting of stock records.
3. Installation of property financial and stock control procedures consistent with headquarters procedures and policies established by the Steering Committee for Property.

a. Mechanics and processing of documentation applicable to shipments from ZI and posting to branch office account 368 - Property Received from General and Specialized Depots.

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b. Mechanics and processing of documentation applicable to shipments from field depot [REDACTED] to stations and projects.

c. Basis for effecting entries in the property financial control accounts and distribution to costs.

d. Reporting procedures covering property transactions for purposes of consolidation with headquarters records, statements and reports.

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4. Work out procedures in the field to assure proper submission of receiving reports and supporting documentation of cover delivery of property and services overseas [REDACTED] with 25X1C4a payment effected in Washington, consistent with Agency notices [REDACTED]

5. Review and modify as necessary operating procedures relative to services rendered the Agency by [REDACTED] such as: 25X1C4a

Transportation of Personnel and Things
Construction of Facilities.

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6. Establish obligation procedures consistent with proposed "Instructions for the Obligation and Expenditure of Funds Covering Services Rendered and Acquisition of Property [REDACTED] (Payment to be effected 25X1C4a in Washington".

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7. Establish accounting and reporting procedures dealing with the proposed use of [REDACTED] procurement services and advance of funds by means of a letter of credit in favor of [REDACTED] representatives. 25X1C4a
8. Review the problem of decentralization of payroll activities based on staff study conducted by TAS at headquarters and have Turner document the findings and recommendations by memorandum for review by [REDACTED] TAS to concur in content of memorandum. 25X1C4a
- 25X1A9a

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ATTACHMENT D

SPECIFIC ACTIONS TAKEN DURING FISCAL YEAR
1954 TO SOLVE MAJOR PROGRAM OR OPERATING
PROBLEMS AND IMPROVE MANAGEMENT

1. Extended application of machine records procedure for maintaining financial and accounting control over Agency property, both in stores and in use, to a major field area.
2. Developed Manual of General Ledger Accounts for the Fiscal Division of this Office prescribing new accounting system for that Division and placed in effect 1 July 1954.
3. Developed Handbook for Decentralized Installations of the Finance Division of this Office setting forth procedures for completely decentralized accounting operations relating to confidential funds. The decentralized installation procedure has been made effective at one field location effective 1 July 1954 on an experimental basis to determine its basic practicability in the present form and to ascertain necessity for modifications in the prescribed method of operation. When and if the decentralized installation procedure is determined satisfactory for further implementation, present plans contemplate utilizing the first installation as a training site for finance personnel required at other locations.

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5. Developed and installed, effective as of 1 July 1953, a procedure for maintenance by allottees in all staffs and area divisions in one of the larger offices of the Agency, of decentralized control records over confidential funds allotments. The procedure, initially designed by this Staff, was published [REDACTED] or application within the major office involved. It has since been made available to and installed in several other Agency components as the result of Staff activities, and further extension to other unvouchered funds allottees is contemplated.

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6. Participated with Management Office in comprehensive survey of administrative operations performed in all staffs and area divisions of one of the larger offices of the Agency with the objective of ascertaining (a) the extent to which administrative functions of such components represent duplications of activities performed by support offices and (b) whether any administrative operations of such components could be simplified or eliminated.

7. Developed a Property Authorization Control Record for maintenance by decentralized allottees to control the volume of property withdrawn

from Agency stores against each project authorization. This record was installed in various area divisions of one office of the Agency during 1954 and has been formally authorized for adoption on an optional basis effective as of 1 July 1954 by the issuance [REDACTED] Instruction.

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8. Designed and installed complete accounting and reporting systems in eight Agency special projects and instructed accounting personnel in the operations of the systems. Also developed and made effective revised procedures for preparing financial reports by seven other special projects.

9. Assisted in developing new or revised plans for the administrative control over approximately 140 special project activities which utilize Agency funds and are either wholly owned by the Agency or carry on operations for the Agency under its prescribed mission.

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10. Developed a Field Allotment Control Procedure which has been issued [REDACTED] application at all field installations of the Agency effective 1 July 1954.

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11. Developed a new Class A Accounting and Reporting Procedure for application at all the larger field installations. This procedure also was issued [REDACTED] for application at more than twenty specifically designated locations effective 1 July 1954.

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12. Prepared and transmitted for release under Agency regulatory issuances a wide range of fiscal and related policy and procedural material.

[REDACTED]

Procedure, (d) regulations under the TRAVEL series relating to performance of travel and per diem, and under the General Services series relative to penalty indicia mail, and (e) many regulatory provisions relating to financing and accounting policies and procedures.

13. Developed and installed or assisted in development and/or installation of various detailed new or revised procedures for improvement in Agency operations and management. These detailed procedures are briefly described below under captions which generally classify the nature of the improvements. The procedural improvements listed are in addition to the major items listed above.

a. Allotment Control Record Improvements

- (1) Revised procedure designed and made effective in one office for recording obligations of confidential funds allotments on an obligations incurred basis instead of the expenditure basis previously followed. This change provides for identifying charges against the proper fiscal year's funds and improves the overall control over the funds allotted.

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- (2) Conducted survey of all allotment control procedures in effect over both vouchered and confidential funds allotments in the intelligence offices of the Agency at headquarters as a preliminary to development and installation of uniform procedures for all allottees in the area.
- (3) Developed and prescribed detailed procedure for control of allotments for procurement activities conducted at a field supply depot.
- (4) Procedure developed and placed in effect in all area divisions and staffs of one major component of the Agency and in several other components for positive identification of obligations recorded by allottees with the related expenditure entries recorded and reported by the Finance Division of this Office.
- (5) Arranged with Transportation Division for issuance of schedules of transportation rates, by major commodity classes, for all principal overseas shipping destinations for use as a guide to allottees in recording estimated transportation obligations on allotment control records on a more realistic basis.
- (6) Arranged to provide allottees with copies of overt and covert payrolls relating to their activities as an aid to them in establishing obligations in allotment control records and to obviate instances wherein personnel are improperly charged to the wrong allotments.

b. Improvements in Financing Operations

- (1) Developed procedure for adjustments of balances of confidential funds withdrawn from prior fiscal year appropriation authorizations which are available for use in subsequent fiscal years so that only the net amount of expenditures properly identifiable against each year's authorization is charged thereto.
- (2) Developed in collaboration with the Logistics Office a plan for procurement of specific items from [REDACTED] 25X1C4a and arranged for (a) the transfer of funds to [REDACTED] for financing such procurement, (b) replenishment of the [REDACTED] working funds, as required, and (c) the rendering of monthly financial reports to the Agency on funds utilized.
- (3) Procedure developed for the recordation of advances made to contractors based upon audits performed by the Finance Division of this Office.

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- (4) Procedures designed for placing prefix symbols on serial numbers of contractual documents to identify the type of funds to be utilized in making payments to the contractor.
- (5) Developed procedure for reimbursing the Post Office Department for penalty indicia mailings of the Agency, and for preparing interim and annual reports on (a) such mailings, (b) procurements of penalty indicia matter by the Agency and (c) inventories of penalty indicia matter on hand.
- (6) Procedure developed whereby funds received from employee transferring to CIA from other agencies by the Finance Division representing refunds of lump sum leave payments made by other agencies are credited to the appropriated funds of CIA, as authorized by law, instead of covered into miscellaneous receipts of the Treasury as formerly required.

c. Accounting Procedure Improvements

- (1) Procedure placed in effect for processing receipts of proceeds of insurance claims resulting from damages to insured Agency property.
- (2) Procedure revised for payrolling agents attached to special projects of the Agency to obviate duplicate allotment expenditure charges which occurred based on previous procedure.
- (3) Prescribed for maintenance at Class A field installations of memorandum accounting controls over grants to special project activities in cases where the grantee projects are required to render reports on utilization of the funds provided.
- (4) Developed interim procedure to improve recordation on Agency books of real estate and construction activities under Agency control. This matter will require further attention to effect more adequate internal control techniques over the real estate investments of the Agency.
- (5) Reporting procedure developed and issued to field locations relative to utilization by employee groups, as authorized by decisions of the Comptroller General, of proceeds from vending machines purchased and operated by, and for the benefit of, such employee groups.
- (6) Procedure prescribed for the maintenance of suspended leave accounts for individuals whose cover precludes utilization of leave before forfeiture is required.

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- (7) Developed revisions of monthly detailed cost reports based on confidential funds allotment accounts maintained by the Finance Division to more adequately meet anticipated needs. This report is now receiving further study with the objective of revising the report to provide specific data relative to property issuances in various commodity groupings which conform to overall allotments of funds for procurement purposes.

d. Other Procedural Improvements

- (1) Responsibility for payment of allowances to field personnel decentralized to larger field installations and complete procedures issued for operations at field locations. This matter was developed after a comprehensive study of feasibility of decentralizing the payment of payrolls relative to field personnel to major field installations which concluded that more efficient payroll operations can be performed on a centralized basis because of security problems incident to Agency activities, but that the allowances can be more efficiently paid by field installations.
- (2) Prepared proposal which was approved for implementation by the Deputy Director (Administration) to provide relief to accountable and disbursing officers for shortages and losses where no negligence or malfeasance is involved. Board of Review established and is now functioning to recommend action on individual cases to the DD/A and regulations for headquarters and field are in process of preparation to cover the handling of losses or shortage cases.

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ATTACHMENT A

MAJOR AREAS FOR POTENTIAL IMPROVEMENT
SELECTED FOR EMPHASIS IN FISCAL YEAR 1955

1. The publication of Agency regulatory issuances relating to fiscal policies and procedures will receive particular attention with the objective of releasing new regulations at an early date to supersede the remaining Confidential Funds Regulations which are still extant.
2. The further development and installation of improved procedures for the maintenance of control over unvouchered allotments by allottees throughout the headquarters area, as well as the refinement of field allotment control procedures released for implementation effective as of 1 July 1954.
3. Development of manual procedures for financial and accounting control of Agency property for application at all locations not served by the machine methods procedures previously installed for this purpose at headquarters and one field location.
4. Further effort toward improvement in procedures for processing receiving reports representing evidence of materials and services furnished to the Agency from other Governmental agencies.
5. Continuation of the program for developing and installing adequate accounting and financial reporting systems in all special projects of the Agency, [REDACTED], as well as continued efforts toward improving the accounting and financial reporting procedures of projects where systems are currently in operation.
6. Continued effort toward placement in key fiscal and accounting positions in decentralized Agency activities of competent Comptroller-type personnel to provide for the maintenance of adequate accounting and reporting procedures to assure proper safeguards of Agency funds.
7. Review of systems in Finance Division to effect improvement in accounting operations with special emphasis on the Accounts Branch and Agent Service Section of the Operations and Liaison Branch.
8. Survey of present systems in Fiscal Division of this Office to effect improvement in accounting results and techniques followed including determination as to feasibility of extended utilization of electric accounting machines.
9. Revision of unvouchered funds cost report to provide more useful data for management officials, with special attention directed to the requirements of allottees relative to value of property issuances from stores.

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10. Completion and implementation of improved procedures for the maintenance of accounts for advances to other Governmental agencies and private contractors in connection with procurement of agreements for materials and services.

11. Development and issuance of procedures whereby proceeds received by the Agency from the sale of property may be utilized toward the cost of replacements of the property disposed of.

12. Conclude determination as to the feasibility of a revised leave accounting system for Agency vouchered fund employees under either one of the two methods which have been under experimentation during 1954; namely, a manually maintained decentralized procedure or a punch card procedure utilizing electric accounting machines.

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13. Review of methods of funding [REDACTED] stations, projects and other activities and development and installation of improved techniques, including the development of more effective methods for obtaining [REDACTED] needed for Agency operations.

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14. Improved procedures for accounting for advances of unvouchered funds whereby information will be available regarding the current status of outstanding balances.

15. Development of procedures for integration with Agency financial records on either an accounting or reporting basis, of financial activities handled for other Governmental agencies for which CIA has a joint interest with the other agency.

16. Implementation of procedures to effect control over allotments for transportation of Agency property.

MAJOR ACCOMPLISHMENTS AND SIGNIFICANT DEVELOPMENTS DURING FISCAL YEAR 1955

Executive Direction

1. Developed a property authorization control procedure for all property requisitioned from depots in the United States and in one overseas area, covering all expendable and non-expendable property charged to cost in time of issuance and all non-expendable non-standard operational and administrative property budgeted for by the using components.
2. Revised procedure for confidential funds allottees for use in the decentralized control of allotments and extended its application to additional major components effective 1 July 1955.
3. Developed a procedure for the maintenance of a single allotment control for transportation of things charges applicable to confidential funds and the necessary instructions to implement this procedure have been issued in handbook form.
4. Developed a [REDACTED] setting forth the procedure for the financial control for property (manual method) for application in certain overseas areas.
5. Developed new or revised regulations for release under Agency regulatory issuances to provide the necessary policy and procedure to implement the requirements of the Agency under laws passed during the period. These include regulations pertaining to employees covered under the social security act, as amended, unemployment compensation for federal employees, and the federal government insurance program and the collection of indebtedness resulting from erroneous payments to military and civilian personnel.
6. Developed a report management program for the Comptroller's Office and issued the necessary instructions to implement the program.
7. Developed a policy and procedure for processing the records and supporting documents of terminated proprietary projects for permanent safekeeping and appropriate changes in the regulation to implement the procedure have been issued.

9. Developed a procedure and transmitted for issuance an Agency regulation covering the application of proceeds of sales of personal property.

10. Designed and installed complete accounting and reporting systems in certain Agency special projects and instructed accounting personnel in the operations of these systems. Maintained a continuing review of accounting systems

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previously installed in Agency special projects; revised these accounting systems as needed to reflect current operations; and continued to provide instructions to accounting personnel in the operation of these systems.

11. Assisted in developing new or revised plans for the administrative control over special project activities which utilize Agency funds and are either wholly owned by the Agency or carry on operations for the Agency under its prescribed mission.

12. Assisted in developing secure methods for the introduction of funds into special projects of the Agency.

13. Developed a revised monthly detailed cost report to be issued for the purpose of providing the operating components with the detailed cost information required by them in maintaining allotment control.

14. Developed a revised Monthly Summary Obligation and Property Requisition Report to be issued monthly for the purpose of furnishing the operating components with the current status and activity of their allotment and property authorization control accounts.

15. Developed and installed in the Accounting Branch of the Fiscal Division (1) a new procedure for the classification of obligations by object, (2) a new reporting procedure, and (3) a new procedure for processing vouchers, schedules and contracts which also designates the documents to be retained by the Division.

16. Completed a survey of the need for Comptroller-type personnel in special Agency projects and recommended the placing of such personnel in these projects.

17. Developed a policy and procedure for the filing of agent contracts and memorandums of agreement and prepared revisions of the regulations to implement the procedure.

* * * * *

OBJECTIVES FOR FISCAL YEAR 1956 AND THE STATUS OF THE CURRENT PROGRAM

Executive Direction

1. Install new procedure for control of property authorization in Headquarters area and in one overseas area.
2. Install new procedure for centralized allotment control for "Transportation of Things".
3. Install new procedure for allotment control for confidential funds in all components of the Agency.

4. Install revised monthly Cost Report and revised Allotment and Property Authorization Status Report and issue these reports to all affected components effective as of 1 July 1955.
5. Revise all regulations relating to fiscal and accounting policy and procedure still outstanding in the old series of regulations and issue the revised regulations in the current series of Agency regulatory issuances.
6. Continue the program for developing and installing improved accounting and financial reporting systems in all special projects of the Agency, both [REDACTED] as well as efforts toward improving the accounting and financial reporting procedures of projects where systems are currently in operation.
7. Continue program for strengthening incumbents of key fiscal and accounting positions in proprietary and other special projects.
8. Install the manual procedure developed in fiscal year 1955 for the financial control of property in three major overseas areas. Also install new procedure for property authorization control in each area in which manual method of financial control of property is installed.
9. Participate with the Management Office in a comprehensive survey begun in fiscal year 1955 of reports issued by the Machine Records Division for the purpose of simplifying, combining or eliminating reports wherever feasible and determining other action designed to curtail overtime operation.
10. Develop and issue revised accounting procedures for class F field installations to provide simplified methods for control of [REDACTED]
11. Develop and issue revised manual of accounts for Finance Division.
12. Continue comprehensive reviews of Agency accounting procedures for the purpose of improving accounting control over Agency activities and simplifying the procedures wherever possible.

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MAJOR ACCOMPLISHMENTS AND SIGNIFICANT DEVELOPMENTS DURING FISCAL YEAR 1956

1. Developed new and revised regulations for issue in the current series of Agency regulatory issuances to provide Agency policy and procedures to implement the requirements of laws passed during the period and to replace regulations contained in the old series of regulations.
2. Completed installation of decentralized allotment control procedures - confidential funds - in all components of the Agency.
3. Surveyed, developed and installed accounting and operating procedures covering station messes, clubs, and other personnel service and recreational facilities at certain field installations; developed regulations for issuance under Agency regulatory issuances relative to the establishment and operation of station messes, clubs, etc.
4. Installed financial accountability for property (manual method) in three major overseas areas [REDACTED] 25X1A6a
5. Developed a regulation for issuance under Agency regulatory issuances setting forth the financial requirements for special projects (proprietary, subsidy, and others) relating to budgeting, funding, accounting, and financial reporting.
6. Developed and installed operating procedures covering property authorization control for all Headquarters Components of the Agency.
7. Conducted staff study and developed recommendations covering the simplification of reimbursement procedure for penalty mail.
- 25X1A 8. Conducted staff study and developed procedures covering the transfer of payroll activities of a [REDACTED] from confidential to vouchered funds.
- 25X1A6a 9. Assisted in the conversion of a [REDACTED] from a decentralized type of accounting and reporting procedure to Class A Accounting and Reporting Procedure.
10. Designed and installed complete accounting and reporting systems in certain Agency special projects and installed accounting personnel in the operation of these systems. Maintained a continuing review of accounting systems previously installed in Agency special projects; revised these accounting systems as needed to reflect current operations; and continued to provide instructions to accounting personnel in the operation of these systems.
11. Installed new procedure for centralized allotment control for "Transportation of things".
12. Installed revised monthly cost report and revised allotment and property authorization status report.

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OBJECTIVES FOR FISCAL YEAR 1957 AND THE STATUS OF THE CURRENT PROGRAM

1. Revise regulations relating to fiscal and accounting policy and procedure still outstanding in the old series of regulations and issue in the current series of Agency regulatory issuances.
2. Continue the development and installation of improved accounting and financial reporting systems in the special projects of the Agency, both [REDACTED] as well as efforts toward improving the accounting and financial reporting procedures of projects where systems are currently in operation.
3. Continue the program of strengthening key fiscal and accounting personnel in proprietary and other special projects.
4. Install accounting and operating procedures for station clubs, etc. at additional installations.
5. Develop and install operating procedures covering property authorization control at field stations.
6. Develop and issue revised accounting and reporting procedures for both Class A and Class B field stations.
7. Develop and issue revised manual of accounts for confidential funds accounting.
8. Develop and issue payroll procedural manual covering confidential funds activities.
9. Make follow-up at overseas installation on the conversion from machine to manual method of financial accountability for property.
10. Participate with Management Staff in the survey begun in 1955 fiscal year of reports issued by the Machine Records Division for the purpose of simplifying, combining or eliminating reports wherever feasible.
11. Continue comprehensive reviews of Agency accounting and reporting and financial procedures with the view of improving the fiscal control over Agency activities and simplifying the procedures wherever possible.

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